

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

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**Gangtok**

**Thursday 13<sup>th</sup> September, 2018**

**No. 491**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 42/2018-State Tax**

**Dated: 4th September 2018**

**NOTIFICATION**

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and clause (b) of sub-rule (1) of rule 40 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making the declaration in FORM GST ITC-01 of the said rules, by registered persons who have filed the application in FORM GST-CMP-04 of the said rules between the 2<sup>nd</sup> day of March, 2018 and the 31<sup>st</sup> day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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